

TDS rate chart with effect from 1st July 2010:

Section	Nature of payment	When to deduct tax	TDS rate for payment to individuals / HUFs	TDS rate for payment to firms	TDS rate for payment to domestic companies
193	Interest on securities	Interest amount exceeds Rs.2500/-	10%	10%	20%
194A	Interest other than above	Interest amount exceeds Rs.10000/- for fixed deposits with banks and post office and Rs.5000/- for other interest.	10%	10%	20%
194C	Payments to contractors	If a single transaction exceeds Rs.30000/- or aggregate of transactions during the financial year exceeds Rs.75000/-	1%	2%	2%
194D	Insurance commission	Exceeds Rs.20000/-	10%	10%	20%
194H	Commission or brokerage	Exceeds Rs.5000/-	10%	10%	10%
194I	Rent	Exceeds Rs.180000/-	2% for renting of machinery / plant / equipment and 10% for renting of others like land / building / furniture and fitting	2% for renting of machinery / plant / equipment and 10% for renting of others like land / building / furniture and fitting	2% for renting of machinery / plant / equipment and 10% for renting of others like land / building / furniture and fitting
194J	Fees for professional or technical services	Exceeds Rs.30000/-	10%	10%	10%